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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LINCOLNVILLE

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	122	72	194	0	194
10	ATTENDING PUPILS (OCTOBER 2010)	118	67	185	0	185
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	120.0	69.5	189.5 (100%)	0.0 (0%)	189.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	7.1 (17:1)	4.3 (16:1)	0.0 (15:1)	=	11.4	/	16.6	=	.69 X	868,360	=	599,168	0
B.	GUIDANCE	0.3 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.5	/	0.8	=	.63 X	35,230	=	22,195	0
C.	LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3	/	1.0	=	.30 X	63,184	=	18,955	0
D.	HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3	/	0.9	=	.33 X	46,021	=	15,187	0
E.	EDUCATION TECHS	1.2 (100:1)	0.7 (100:1)	0.0 (250:1)	=	1.9	/	0.0	=	1.90 X	0	=	25,103	0
F.	LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3	/	0.0	=	.30 X	0	=	4,247	0
G.	CLERICAL	0.6 (200:1)	0.3 (200:1)	0.0 (200:1)	=	0.9	/	1.0	=	.90 X	32,531	=	29,278	0
H.	SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.0 (315:1)	=	0.6	/	1.0	=	.60 X	75,024	=	45,014	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		7,012	0
B.	Supplies and Equipment	342	473		64,809	0
C.	Professional Development	58	58		10,991	0
D.	Instructional Leadership Support	24	24		4,548	0
E.	Co- and Extra-Curricular Student	34	113		6,443	0
F.	System Administration/Support	218	218		41,311	0
G.	Operations & Maintenance	1,002	1,191		189,879	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	124,546	0
B.	Education & Library Technicians	36.00%	10,566	0
C.	Clerical	29.00%	8,491	0
D.	School Administrators	14.00%	6,302	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.01)	9,160	0
16	Adjustment for Title I Revenues	-20,337	0
17	TOTALS	1222,868	0
18	E.P.S. RATES	6,453	0

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	197.0	0.0	197.0		
	OCTOBER 2008	203.0	0.0	203.0		
	APRIL 2009	202.0	0.0	202.0		
	OCTOBER 2009	188.0	0.0	188.0		
	APRIL 2010	195.0	0.0	195.0		
	OCTOBER 2010	185.0	0.0	185.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	190.0 +	5.00	X	6,453.00	= 1,258,335.00
	9-12 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	ADULT EDUC. COURSES AT .1	0.0		X	0.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,453.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,453.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3622	68.8	X .15	X	6,453.00	= 66,594.96
	9-12 DISADVANTAGED @ .3622	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,453.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	190.0		X	43.00	= 8,170.00
	9-12 STUDENT ASSESSMENT	0.0		X	43.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	190.0		X	97.00	= 18,430.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	293.00	= 0.00
	K-2 PUPILS	61.0	X .10	X	6,453.00	= 39,363.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,390,893.26
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,349,166.46
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,349,166.46

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	23,674.77	X	101.60%	=	24,053.57
32	SPECIAL EDUCATION - EPS ALLOCATION					346,072.93
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					112,990.42
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					483,116.92
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,832,283.38

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	LINCOLNVILLE				
	11/01/11	NEW ELEMENTARY SCHOOL	331,708.00	110,497.03	442,205.03
	05/01/12	NEW ELEMENTARY SCHOOL	0.00	103,862.87	103,862.87
42	TOTAL PRINCIPAL & INTEREST		331,708.00	214,359.90	546,067.90
43	APPROVED LEASES FOR 2010-11 - LINCOLNVILLE				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - LINCOLNVILLE				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - LINCOLNVILLE				0.00
47	TOTAL DEBT SERVICE ALLOCATION				546,067.90
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,378,351.28

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION			
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
LINCOLNVILLE	190.0	100.00%	2,378,351.28		0.00		2,378,351.28			
TOTAL	190.0						2,378,351.28			
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			2010 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
LINCOLNVILLE			321,696,720	7.500		2,412,725.40		2,378,351.28	2,378,351.28 100.00% 7.39M	
TOTAL			321,696,720			2,412,725.40		2,378,351.28	2,378,351.28 100.00% 7.39M	
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION								47,567.03		
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.								23,044.78		
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT								2,378,351.28	100.00% 7.39M	
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E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						2,378,351.28	2,378,351.28	0.00	
49A	ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2							452,775.85-	452,775.85	
49B	ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS X NON-CONFORMING UNIT ADJ. @ .50							51,910.94-	51,910.94	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						2,378,351.28	1,873,664.49	504,686.79	
51	PLUS AUDIT ADJUSTMENTS								0.00	
52	LESS AUDIT ADJUSTMENTS								0.00	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION								0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%								0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT								0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT								0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT								0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE								0.00	
60	A D J U S T E D S T A T E C O N T R I B U T I O N								504,686.79	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 100.00% STATE SHARE % = 0.00%									
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 78.78% STATE SHARE % = 21.22%									
63	FYI: 100% E.P.S. TOTAL ALLOCATION						2,420,078.08			

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		***** WARRANT ARTICLE *****			
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN		TOTAL	LOCAL		
		ALLOCATION	CONTRIBUTION	PERCENT	MILLS
LINCOLNVILLE		2,378,351.28	1,873,664.49	100.00%	5.82
TOTAL		2,378,351.28	1,873,664.49	100.00%	5.82